



Title: **MSA Advanced Accounting**

Session: **W-3-1430**



Objectives

- Discuss MSA Accounting Process
- Outline Monthly Reports
- List Applicable Regulations and References

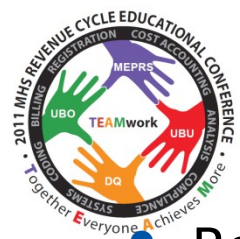


How a Bill Is Created

- Billing Triggers
 - Inpatient – Discharged and Coded
 - Outpatient – Kept Visit, Rx Label, Lab Certified, Rad Performed and/or Read
- Patient Category (PATCAT)
 - PATCATs should be verified for each claim and admission
- Rate Tables
- Location
- MEPRS Code

PATCATTables: <http://www.tricare.mil/ocfo/mcfs/ubo/patcat.cfm>

PATCAT Training: http://www.tricare.mil/ocfo/mcfs/ubo/learning_center/training.cfm



Account Posting

- Receiving Payments
 - Verify appropriate account
 - Post payment (sometimes multiple accounts for one check)
 - Notify MSAO or Biller if not paid in full
- Balance Payments per Cashier
 - Use Cash Collection Detail Report
 - MSA → MSR → CCR
- Finalize Cash Collection Voucher
 - MSA → MSR → FCV
 - Add multiples together
- Prepare Deposit Ticket SF215
 - Deposit with local bank or submit to F&AO
 - Recommend: Daily or when \$5K is reached (DoD FMR Vol 5, Chpt 5)



Accounting for Payments

- Monthly Medical Services Activity Report
 - MSA → MRM → MMR
 - Provides total deposit for month
- Bank reconciliation CA\$HLINK or DFAS Report
 - Post IPAC Payments
- Investigate unaccounted deposits immediately
 - Cash Collection Detail (CCR)
 - Monthly Medical Services Activity Detail
 - MSA → MRM → MMD (very long & detailed)



Skeleton 1860 Report

Monthly Medical Services Activity Report

Fiscal Year 2011

01 Feb 2011 - 28 Feb 2011

	Balance A/R Prior Month	Current Month Sales	Accounts Transferred Out	Total Funds Collected	Enl/1080 Accounts	Outstanding Balance A/R
	+	+	-	-	-	=
FMR	100.00	70.00	0.00	120.00	0.00	50.00
IAR	2,000.00	580.00	670.00	1,150.00	0.00	760.00
FRR	48,000.00	14,000.00	120.00	42,000.00	0.00	19,880.00
IOR	3,000.00	720.00	0.00	2,400.00	0.00	1,320.00
FOR	5,000.00	1,200.00	380.00	4,540.00	0.00	1,280.00
DH SUB	0.00	4,500.00	0.00	4,500.00	0.00	0.00
DH SRCH	0.00	1,500.00	0.00	1,500.00	0.00	0.00
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TOTAL	58,100.00	22,570.00	1,170.00	56,210.00	0.00	23,290.00

- Simple Accounting Equation
- MSA → MRM → MMR, 186 or MMD
 - Different levels of detail
- Intergovernmental Billing manually added to 1860
 - VA, CG, PH
- Report to RMD for budgeting purposes



1860 Report - MMR

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FINAL

MONTHLY MEDICAL SERVICES ACTIVITY REPORT

FISCAL YEAR 2011
01 Jan 2011 - 31 Jan 2011

APPN OR PROJECT NO.	BALANCE ACCTS/RECEIV PRIOR MONTH	CURRENT MONTH SALES	ACCOUNTS TRANSFERRED OUT	TOTAL FUNDS COLLECTED	ENL/1080 ACCOUNTS	OUTSTANDING BALANCE ACCTS/RECEIV
9710130.1881 74 C 930 P840000 S91596 APC NFEF XOMN 131353.02		48267.36	0.00	17892.67	0.00	161727.71
9710130.1881 74 C 930 P840000 S91596 APC NFR2 XOMN 24.99		0.00	0.00	86.70	0.00	-61.71
9710130.1881 74 C 935 P840000 S91596 APC X961 XOMN 0.00		10457.44	0.00	10457.44	0.00	0.00
21R3210	0.00	44.37	0.00	44.37	0.00	0.00
----- GRAND TOTAL	131378.01	58769.17	0.00	28481.18	0.00	161666.00



1860 Report - 186

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FINAL

MONTHLY MEDICAL SERVICES ACTIVITY REPORT

FISCAL YEAR 2011
01 Jan 2011 - 31 Jan 2011

APPN OR PROJECT NO.	BALANCE ACCTS/RECEIV PRIOR MONTH	CURRENT MONTH SALES	ACCOUNTS TRANSFERRED OUT	TOTAL FUNDS COLLECTED	ENL/1080 ACCOUNTS	OUTSTANDING BALANCE ACCTS/RECEIV
-----	-----	-----	-----	-----	-----	-----
9710130.1881 74 C 930 P840000 S91596 APC NFEF XOMN IOR-INTERAGENCY OUTPATIENT RATE	110780.01	40322.81	0.00	11810.24	0.00	139292.58
FOR-FULL REIMBURSABLE RATE	20573.01	7944.55	0.00	6082.43	0.00	22435.13
9710130.1881 74 C 930 P840000 S91596 APC NFR2 XOMN VR-VARIABLE RATE	24.99	0.00	0.00	86.70	0.00	-61.71
9710130.1881 74 C 935 P840000 S91596 APC X961 XOMN VTPOCS-THIRD PARTY OUTPNT COLLE	0.00	10457.44	0.00	10457.44	0.00	0.00
21R3210 VINT-INTEREST-WBG	0.00	44.37	0.00	44.37	0.00	0.00
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GRAND TOTAL	131378.01	58769.17	0.00	28481.18	0.00	161666.00



1860 Report - MMD

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Personal Data - Privacy Act of 1974 (PL 93-579)
 * * * MONTHLY MEDICAL SERVICES ACTIVITY DETAIL REPORT * * *
 FISCAL YEAR 2011
 From: 01 Jan 2011 To: 31 Jan 2011

SALES CODE: IOR

Reg#	Last I&R#	Patient Name	Final DRG	Current Month Sales	Accounts Trans Out/ Written Off	Balance Accounts Receivable	Total Funds Collected	Enl/Oth 1080 Accounts
A88792	11-6123	SMITH, JOHN S		45.10	0.00	45.10	0.00	0.00
A88794	11-6125	DUCK, DONALD		224.10	0.00	224.10	0.00	0.00
A88795	11-6126	MOUSE, MICKEY		41.60	0.00	41.60	0.00	0.00
A88801	11-6132	MAN, SUPER		3.35	0.00	3.35	0.00	0.00
A88802	11-6133	WOMAN, WONDER		4.41	0.00	4.41	0.00	0.00
A88803	11-6134	CLAUSE, SANTA		10.82	0.00	10.82	0.00	0.00
A88804	11-6135	BUNNY, EASTER		11.86	0.00	11.86	0.00	0.00
A88808	11-6139	VALENTINO, CUPID		52.91	0.00	52.91	0.00	0.00
SUB TOTAL:				40322.81	0.00	139292.58	11810.24	0.00

** DRG-billing eligible patients pending clinical record approval

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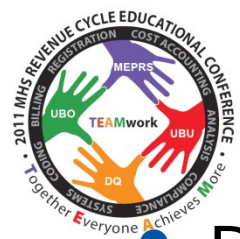
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Personal Data - Privacy Act of 1974 (PL 93-579)
 * * * MONTHLY MEDICAL SERVICES ACTIVITY DETAIL REPORT * * *
 FISCAL YEAR 2011
 From: 01 Jan 2011 To: 31 Jan 2011

SALES CODE: FOR

Reg#	Last I&R#	Patient Name	Final DRG	Current Month Sales	Accounts Trans Out/ Written Off	Balance Accounts Receivable	Total Funds Collected	Enl/Oth 1080 Accounts
A88442	11-5123	SAM, UNCLE		180.59	0.00	180.59	0.00	0.00
A88485	11-5263	FLINTSTONE, FRED		268.61	0.00	268.61	0.00	0.00
A88787	11-6118	HUXTABLE, HEATHCLIFFE		6.40	0.00	6.40	0.00	0.00
A88806	11-6137	JEFFERSON, GEORGE		8.66	0.00	8.66	0.00	0.00
A88807	11-6138	JETSON, ELROY		8.66	0.00	8.66	0.00	0.00
SUB TOTAL:				7944.55	0.00	22435.13	6082.43	0.00

** DRG-billing eligible patients pending clinical record approval



Applicable Regulations

- DoD 6010.15, MTF Uniform Business Office (UBO) Manual
 - Provides instructions applicable to the UBO and MSA process
- Regulations and References:
 - <http://www4law.cornell.edu/uscode/#TITLES>
 - <http://www.tricare.mil/administration/policies.htm>
 - <http://www.e-publishing.af.mil/>
 - <http://www.npc.navy.mil/ReferenceLibrary/Publications/>
 - <http://www.army.mil/usapa/>
 - <http://comptroller.defense.gov/fmr/>
 - <http://www.tricare.mil/ocfo/mcfs/ubo/index.cfm>



Q & A

- Questions?